WASHINGTON STATE DEPARTMENT OF REVENUE TAX RATE CHANGES

SPOKANE COUNTY PUBLIC TRANSPORTATION BENEFIT AREA EFFECTIVE OCTOBER 1, 2004

Effective October 1, 2004, the Spokane County Public Transportation Benefit Area (PTBA) will increase the local sales and use tax by an additional three-tenth of one percent (.003). The increase was approved by public vote during the November 2003 election.

Retail businesses must collect the higher rate of sales tax on charges made for sales and retail services within the PTBA. Businesses or persons will be subject to the higher rate of use tax if due on items used in their business or for personal use within the PTBA.

This will increase the sales tax you should collect to:

| LOCATION | LOCATION CODE NUMBER | LOCAL SALES TAX RATE | STATE SALES TAX RATE | TOTAL TAX |
|------------------------|-------------------------|-------------------------|-------------------------|--------------|
| Unicorporated Areas | 3200 | .013 | .065 | .078 |
| Unicorporated P.T.B.A. | 3232 | .019 | .065 | .084 |
| Airway Heights | 3201 | .019 | .065 | .084 |
| Cheney | 3202 | .019 | .065 | .084 |
| Deer Park | 3203 | .013 | .065 | .078 |
| Fairfield | 3204 | .013 | .065 | .078 |
| Latah | 3205 | .013 | .065 | .078 |
| Liberty Lake | 3212 | .019 | .065 | .084 |
| Medical Lake | 3206 | .019 | .065 | .084 |
| Millwood | 3207 | .019 | .065 | .084 |
| Rockford | 3208 | .013 | .065 | .078 |
| Spangle | 3209 | .013 | .065 | .078 |
| Spokane (City) | 3210 | .019 | .065 | .084 |
| Spokane Valley | 3213 | .019 | .065 | .084 |
| Waverly | 3211 | .013 | .065 | .078 |

Refer to our Internet home page at http://dor.wa.gov/services/gis for rates by address or map lookup.

This notice is sent to businesses that have reported local sales or use tax to any of the above location codes within the last year. The sales tax collection schedule for the new combined state and local tax rate of 8.4% are attached.

If you have questions or if additional Sales Tax Collection Schedules are needed, please call the Department of Revenue at 1-800-647-7706.

State of Washington Taxpayer Account Administration PO Box 47476 Olympia WA 98504-7476

axpayer Account Administration Phone: 1-800-647-7706

For tax assistance, visit http://dor.wa.gov or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users please call 1-800-451-7985.